

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



ELECTRONIC FILING TEST PACKAGE

TAXABLE YEAR 2004

Connecticut Department of Revenue Services
(Rev. 10-03)



STATE OF CONNECTICUT ELECTRONIC FILING TEST PACKAGE (TAX YEAR 2004 - PROCESSING YEAR 2005)

ELECTRONIC FILING PARTICIPANTS

The State of Connecticut Department of Revenue Services (DRS) requires that all software developers perform the tests in this test package before their software can be used to electronically file returns for the 2004 tax year. Before testing can begin all participants must be accepted into the federal electronic filing program.

PURPOSE OF TESTING

The purpose of testing is to ensure, prior to live processing, that:

1. Filers transmit in the correct format and meet the IRS and DRS electronic filing specifications.
2. Returns are mathematically correct.
3. Required fields will post to the DRS master file.
4. Filers understand and become familiar with the mechanics of electronic filing.
5. Acknowledgments are accessible through the IRS acknowledgment system.

STATE OF CONNECTICUT TEST SCENARIOS

The test package for the 2003-tax year consists of **12** return scenarios. Each scenario is based upon a Federal test scenario within the IRS Test package. **(Since the Tax Year 2004 IRS test package is unavailable until October 27, we will use the Federal return from the IRS draft form package dated 9/29/04).** Each test has a summary page that shows changes to the Federal return to conform to the CT test package. Seven of the test scenarios will be testing the Form CT-1040 return and five will test the Form CT-1040NR/PY return. One of the test returns for Form CT-1040 are on Form CT-1040 to verify that you are able to easily convert form CT-1040EZ to an electronic Form CT-1040. Filers must correctly prepare and compute these returns before transmitting the tests.

There are several scenarios that remain exclusions to the program that are outlined in the ***Electronic Filing Information for Software Developers*** publication. An example of an exclusion would be a change in filing status or change in Federal adjusted gross income from the Federal tax return to the State of Connecticut income tax return.

Software developers must notify the State Coordinator before transmitting the first test group. Software developers who only develop the CT-1040 forms are not required to test the CT-1040NR/PY test returns.

If a software developer elects only to develop the Form CT-1040, they will only need to submit Tests 1-7 for approval.

Variables: We accept variances for some differences in test transmissions. The most common variances are:

- Rounding: Difference in tax when using tax tables and the tax calculation worksheet
- **Every attempt has been made to ensure the quality of these test returns, however if a value on the Federal return requires to be changed so that a CT test would be correct, feel free to make the corrections and contact the e-file coordinator to update the test package.**

WHEN TO TEST

Testing will begin on November 9, 2004. Test returns may be transmitted as many times as needed. Every test transmission must include the ten valid test scenarios even if only one return was in error.

Although software may be approved by DRS prior to January 1, 2004, all software developers are required to transmit a clean test group between January 1st and January 10th of 2004.

All State of Connecticut testing should be complete on or before January 14, 2004.

SOCIAL SECURITY NUMBERS FOR TESTING

The IRS has assigned the DRS the following range of test social security numbers:
400-00-5700 to 400-00-5799

ELECTRONIC FILING SOFTWARE DEVELOPER ASSISTANCE

If you have any questions or comment regarding the DRS electronic filing tests please contact:

State of Connecticut Department of Revenue Services
Jim Annino, Electronic Filing Coordinator
25 Sigourney St
Hartford, CT 06106
(860) 297-4713
Fax: (860) 297-4761
E-mail: jim.annino@po.state.ct.us

State of Connecticut
Electronic Filing Test Package
Tax Year 2004
State changes are bolded

Form: CT-1040EZ

Test: 400-00-5701
Based off Federal Test: 400-00-1008
Name: Test M Lucky

Home Address: (13 WINNERS CIRCLE)
City, State, and Zip: (**WILLIMANTIC CT 06226**)

Form W-2 #1:
b. Employers identification number: (56-1234567)
c. Employers name address and Zip Code: (THOROUGHBRED FARMS)

f. Employees address and Zip code: (13 WINNERS CIR)
(**WILLIMANTIC CT 06226**)

Box 15 State and State ID Number: (**CT 0007039-000**)
Box 16 State Wages: (14000)
Box 17 State Income Tax withheld: (**270**)

Form 1099G #1:

Payer's federal identification number: (061367424)
Payer's name, address and Zip code: (**STATE OF Connecticut**)
(**Wethersfield, CT 06109-1114**)

Recipient's address and Zip code: (13 WINNERS CIR)
(**WILLIMANTIC CT 06226**)

Box 1 Unemployment compensation: (2760)
Box 3 Amount for tax year: (2002)
Box 5 State Tax Withheld: (10)

DIRECT DEPOSIT INFORMATION

ROUTING NUMBER: 211977197
BANK ACCT NUMBER: 12345678901234567
BANK ACCOUNT TYPE: CHECKING

0401100011

20

Form CT-1040 - 2004
Connecticut Resident Income Tax Return

Other taxable year, beginning: 2004 and ending:

400005701 Y S MFJ/QW MFS HH
TEST M LUCKY

No forms next year.

13 WINNERS CIRCLE

Form CT-2210 required.

WILLIMATIC CT 06226

Table with 3 columns: Line number, Description, and Amount. Includes items like Federal adjusted gross income, Connecticut Adjusted Gross Income, and Total Tax.

Clip Check or Money Order here (Do Not Staple). Do Not Attach W-2, W-2G, or 1099 Forms.



17. Amount from Line 16 (Total Tax)

17.

91

W-2, W-2G, and 1099 Identification Information (only enter if Connecticut income tax was withheld)

	Column A Employer Identification Number	Column B Connecticut Wages, Tips, Etc.	Column C Connecticut Income Tax Withheld
18a.	561234567	• 14000	270
18b.	061367424	• 2760	10
18c.		•	
18d.		•	
18e.		•	
18f.		•	
18g.		•	

18h. Enter additional Connecticut withholding from Schedule CT-1040WH, Line 3. 18h.

18. Total Connecticut Income Tax Withheld (add the amounts in Column C and enter here) 18. 280

19. All 2004 estimated tax payments and any overpayments applied from a prior year 19.

20. Payments made with Form CT-1040EXT (Request for extension of time to file) 20.

21. Total Payments (Add Lines 18, 19, and 20) 21. 280

22. Overpayment (If Line 21 is more than Line 17, subtract Line 17 from Line 21.) 22. 189

23. Amount of Line 22 you want applied to your 2005 estimated tax 23. 23

Contributions	24a. AR	24b. OT	24c. ES/W
	2	5	15
	24d. BCR	24e. SNS	
	5	2	

24. Total Contributions of Refund to Designated Charities (add amounts from Lines 24a - 24e) 24. 29

25. Refund (Subtract Lines 23 and 24 from Line 22) 25. 160
For faster refund, choose Direct Deposit and complete Lines 25a, 25b, and 25c.

25a. Acct. Type Y Ck. Sv. 25b. Rout. # 211977197 25c. Acct. # 12345678901234567

26. Tax Due (If Line 17 is more than Line 21, subtract Line 21 from Line 17) 26.

27. If Late: Enter Penalty (Multiply Line 26 by 10% (.10)) 27.

28. If Late: Enter Interest (Multiply Line 26 by number of months late or fraction thereof, then by 1% (.01)) 28.

29. Interest on underpayment of estimated tax (From Form CT-2210. See instructions, page X) 29.

30. Total Amount Due (Add Lines 26 through 29) 30. 30

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your Signature		Date	Daytime Telephone Number
Spouse's Signature (if joint return)		Date	Daytime Telephone Number
Paid Preparer's Signature		Date	Preparer's SSN or PTIN
Firm's Name, Address, and ZIP Code		Telephone Number	FEIN
			P20000441
			56-1494243

Third Party Designee - Complete the following if you wish to authorize DRS to contact another person about this return.

Designee's Name	Telephone Number	Personal Identification Number (PIN)
•	•	•

Sign Here
Keep a copy for your records.

Schedule 1 - Modifications to Federal Adjusted Gross Income

- 31. Interest on state and local government obligations other than Connecticut 31.
- 32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations 32.
- 33. Special depreciation allowance for qualified property placed in service during this year 33.
- 34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income 34.
- 35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero) 35.
- 36. Loss on sale of Connecticut state and local government bonds 36.

37. *Allocated for future use* • 37.

38. Other - specify • 38.

39. **Total Additions** (Add Lines 31 through 38) Enter here and on Line 2. 39.

- 40. Interest on U.S. government obligations 40.
- 41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations 41.
- 42. Social Security benefit adjustment (See Social Security Benefit Adjustment Worksheet, page X) 42.
- 43. Refunds of state and local income taxes 43.
- 44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities 44.
- 45. Special depreciation allowance for qualified property placed in service during the preceding year 45.
- 46. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero) 46.
- 47. Gain on sale of Connecticut state and local government bonds 47.

48. *Allocated for future use* • 48.

49. Other - specify (Do not include out of state income)• 49.

50. **Total Subtractions** (Add Lines 40 through 49) Enter here and on Line 4. 50.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income 51.

Col. A

Col. B

52. Enter qualifying jurisdiction's name and two-letter code 52. • •

53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (Complete Schedule 2 Worksheet, Page X) 53.

54. Divide Line 53 by Line 51 (May not exceed 1.0000) 54. • •

55. Income tax liability (Subtract Line 11 from Line 6) 55.

56. Multiply Line 54 by Line 55 56.

57. Income tax paid to a qualifying jurisdiction (See instructions, Page X) 57.

58. Enter the lesser of Line 56 or Line 57 58.

59. Total credit (Add Line 58, all columns) Enter here and on Line 7. 59.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

(See page 16.)

Label Here

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning , 2004, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074
Your social security number
Spouse's social security number

Important! You must enter your SSN(s) above.

You Spouse
Yes No Yes No

Filing Status

Check only one box.

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 18)
6d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
lived with you
did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 22 rows for income items: 7 Wages, salaries, tips, etc. Attach Form(s) W-2; 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Total income.

Adjusted Gross Income

Table with 10 rows for adjusted gross income items: 23 Educator expenses; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials; 25 IRA deduction; 26 Student loan interest deduction; 27 Tuition and fees deduction; 28 Health savings account deduction; 29 Moving expenses; 30 One-half of self-employment tax; 31 Self-employed health insurance deduction; 32 Self-employed SEP, SIMPLE, and qualified plans; 33 Penalty on early withdrawal of savings; 34a Alimony paid; 34b Recipient's SSN; 35 Total adjusted gross income; 36 Adjusted gross income after deductions.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others: Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37 Amount from line 36 (adjusted gross income)
38a Check if: You were born before January 2, 1940, Blind. Spouse was born before January 2, 1940, Blind. Total boxes checked
39 Itemized deductions (from Schedule A) or your standard deduction
40 Subtract line 39 from line 37
41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 32
42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-
43 Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972
44 Alternative minimum tax (see page 35). Attach Form 6251
45 Add lines 43 and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 37)
52 Adoption credit. Attach Form 8839
53 Credits from: a Form 8396 b Form 8859
54 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Specify
55 Add lines 46 through 54. These are your total credits
56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Form(s) W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 56 through 61. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
65b Nontaxable combat pay election
66 Excess social security and tier 1 RRTA tax withheld (see page 54)
67 Additional child tax credit. Attach Form 8812
68 Amount paid with request for extension to file (see page 54)
69 Other payments from: a Form 2439 b Form 4136 c Form 8885
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
72b Routing number
72c Type: Checking Savings
72d Account number
73 Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55
75 Estimated tax penalty (see page 55)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.